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August 4, 2003

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: D.T.E. 03-47, Boston Edison Company, Cambridge Electric Light Company,
Commonwealth Electric Company, NSTAR Gas Company, Pension/PBOP
Adjustment Mechanism Tariff Filing

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter is Revised Information
Response AG-1-17(REV) of Boston Edison Company, Cambridge Electric Light
Company, Commonwealth Electric Company and NSTAR Gas Company.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert N. Werlin" followed by a stylized flourish or initial.

Robert N. Werlin

Enclosures

cc: Service List

Information Request AG-1-17(Rev)

Please provide the amount of post-retirement benefits other than pensions expense that each of the Companies used as a tax deduction on its federal income tax filings for each of the years 1990 through 2002.

Response

The VEBA contributions included in the Companies tax returns for 1993 to 2002 are listed below. Information prior to 1993 is not applicable, because VEBAs were not maintained for the purpose of funding those benefits prior to that date. Both COM/Energy and NSTAR filed consolidated Federal income tax returns, and therefore, the information cannot be provided separately for each individual subsidiary.

	NSTAR	Boston Edison	Com/Energy	Total
1993	-	18,000,000	15,822,000	33,822,000
1994	-	25,034,000	14,460,000	39,494,000
1995	-	21,946,000	13,972,000	35,918,000
1996	-	26,134,000	13,698,000	39,832,000
1997	-	23,229,000	12,152,000	35,381,000
1998	-	8,959,000	11,697,000	20,656,000
1999	-	9,880,000	11,707,000	21,587,000
2000	63,460,000	0	0	63,460,000
2001	39,722,000	0	0	39,722,000
2002	38,500,000	0	0	38,500,000
	<u>141,682,000</u>	<u>133,182,000</u>	<u>93,508,000</u>	<u>368,372,000</u>